
MEASURE R

NEWCASTLE FIRE PROTECTION DISTRICT SPECIAL TAX

Shall Measure R which authorizes the Newcastle Fire Protection District to amend the special tax as it applies to commercial business only be approved?

YES ____ NO ____

IMPARTIAL ANALYSIS BY PLACER COUNTY COUNSEL

The Newcastle Fire Protection District proposes to amend their existing special tax to increase the amount that businesses within the district are taxed to more adequately reflect the impact that servicing those businesses within the district has upon the resources of the district (Resolution 0625-04B).

The district is proposing to increase the tax for various classifications of businesses as detailed in the resolution, which is also included in this ballot pamphlet. Generally, the tax proposed to be levied for each of the described businesses during any fiscal year would be the "standard improved parcel rate", plus differing amounts per square foot with a maximum of \$600.00 for restaurants, eating establishments, businesses that use or store hazardous materials and all other non-specified businesses. For vehicle fueling or service stations and motels, hotels and inns, the increased tax would be the "standard improved parcel rate", plus varying amounts per square foot with no maximum rate.

This increased special tax would be an annual tax upon business parcels commencing with the 2005-2006 tax year. The special tax would be collected in the same manner as the County collects ad valorem taxes.

A "YES" vote is a vote in favor of the Newcastle Fire Protection District increase of special tax rates for businesses.

A "NO" vote is a vote against increasing the Newcastle Fire Protection District special tax for businesses.

Measure R must receive approval by two-thirds (2/3) of the votes cast by the voters voting upon the measure to be considered approved by the voters.

Anthony J. La Bouff
County Counsel

By: Sabrina M. Thompson
Deputy County Counsel

ARGUMENT IN FAVOR OF MEASURE R

MEASURE 'R' AMENDS THE SPECIAL TAX AS IT APPLIES TO A BUSINESS, NOT TO RESIDENTIAL PARCELS. A BUSINESS DOES NOT INCLUDE A FARM OR AGRICULTURAL BUSINESS OR A BUSINESS CONDUCTED AT AN INDIVIDUAL'S RESIDENCE.

On June 3rd 1997 the voters approved a Special Tax in the Newcastle Fire Protection District. The revenues of this Special Tax were earmarked and continue to pay for 24 hour full time paid firefighters. The Tax was calculated in part upon the amount of potential emergency services a particular piece of property or business presents to the District, and the amount of staff time and equipment that would be necessary to prepare for and provide emergency services to that property or business. The District under estimated the costs involved in providing services to the existing and particularly the potential businesses within the District. For example, there are no provisions in the Special Tax to distinguished between the fees paid by a motel versus any other small business. All currently pay the same fees. There are no motels currently within the District, but there have been discussions of at least two potential motel sites. There are also currently plans approved for the construction of another Service Station within the District. The Fire Department makes annual inspections

of the businesses and prepares pre-plans for use in training for potential emergency situations at those business locations. Measure 'R' is a modification of the Special Tax ONLY as it applies to the fees to be applied to businesses within the District. It establishes a more realistic fee for businesses based upon their true potential need for emergency services.

A YES vote will not change the fees paid by residential parcels but will amend the Special Tax only as it applies to defined businesses.

Neil G. Anderson, Chairman, Newcastle Fire Protection Bd of Directors
William Fawx, Vice-Chairman, Newcastle Fire Protection District Bd. of Directors
Rick Stenzel, Board Member, Newcastle Fire Protection Dist
Bill Calkins, Board Member, Newcastle Fire Protection Dist.
Clifford Drake, Board Member, Newcastle Fire Protection Dist

**NO ARGUMENT AGAINST MEASURE R
WAS SUBMITTED**

RESOLUTION No. 0625-04B (NEWCASTLE B)

MEASURE OF THE BOARD OF DIRECTORS OF THE NEWCASTLE FIRE PROTECTION DISTRICT TO AUTHORIZE THE DISTRICT TO AMEND SECTION X OF THE SPECIAL TAX CONCERNING THE TAX RATES TO BE APPLIED TO COMMERCIAL BUSINESSES.

BE IT ORDAINED BY THE BOARD OF DIRECTORS OF THE NEWCASTLE FIRE PROTECTION DISTRICT AS FOLLOWS:

Section I. The Board of Directors of the Newcastle Fire Protection District (hereafter "District") finds and declares that the District is empowered to place property taxes and other fees and assessments on the ballot for approval by the voters of the District as necessary in order to provide sufficient revenues to provide for adequate fire protection and prevention and emergency aid services within the District.

Section II. That in such capacity the District did place on the June 1997 ballot Measure F to enact a SPECIAL TAX designed to establish a stable source of revenue in order to maintain the level of emergency service and response which the District believes necessary to provide for the safety and well being of the permanent and transient inhabitants of the District.

Section III. That the voters approved the SPECIAL TAX Measure F as presented by the District on June 3, 1997 by over a two-thirds majority.

Section IV. That such SPECIAL TAX was designed to apply the financial impact of such tax to each parcel of property within the district based upon the level of benefits to be derived by that parcel and the potential that parcel has for the need of the services provided by the tax.

Section V. The District further finds that the SPECIAL TAX as originally presented did not adequately consider the full financial impact existing and new commercial businesses within the District will and would have upon the District.

Section VI. The District finds that businesses within the district require significantly more staff and equipment to properly service them than was first estimated, and that different categories of businesses require varying levels of service depending on the nature of that business. Specifically that each business requires special checks every year and requires the preparation of fire pre-plans to properly prepare for an emergency and to identify hazardous materials and their proper handling in the event of such an emergency.

Section VII. The District further finds that businesses which house or utilize combustible or hazardous materials or serve varying levels of customers such as restaurants or motels pose additional problems over the normal commercial endeavor and require significantly increased levels of fire and emergency services, both before, during and after a need for service at their location.

Section VIII. The District also finds that since the enactment of the SPECIAL TAX the law now requires what is called the two in and two out rule. This requires that before anyone can enter a burning building, there must be a total of four firefighters suited up and ready to enter. Two may enter, and the other two remain outside in case the two inside require assistance. In order to provide for this it requires the availability of additional fire fighters and has resulted in an increase in personnel costs to the District.

Section IX. The District finds that in order to maintain the level of emergency service and response which it believes is necessary to provide for the safety and well being of the inhabitants of the District, that the SPECIAL TAX must be amended to properly include the impact businesses such as Vehicle Fueling or Gasoline Filling Stations, Motels, Restaurants and other types of commercial businesses will have upon the Vehicle Fueling or Gasoline Filling Stations, Motels, Restaurants and other types of commercial businesses will have upon the staff and equipment of the District.

Section X. Therefore, after careful and full review the District finds that the portion of Section X of the Special Tax concerning businesses titled "THE TAX RATE FOR BUSINESSES SHALL BE:" should be amended to read as follows:

"THE TAX RATE FOR BUSINESSES SHALL BE:

A - Restaurants or eating establishments:

The improved parcel base rate for each business unit on that parcel plus \$0.05 per square foot to a maximum of \$600 per business.

B - Vehicle fueling or Service Stations:

The improved parcel base rate for each business unit on that parcel plus \$0.05 per square foot for all covered office, storeroom or store space plus \$0.10 per square foot of island space with no maximum.

ISLAND SPACE is defined as the area 12 feet out (perpendicular) from each operational side for fueling of a fuel pump multiplied by the length of the island upon which the fuel pump is mounted.

<p>MEASURE R RESOLUTION CONTINUED ON NEXT PAGE</p>

**MEASURE R RESOLUTION
CONTINUED**

C - Businesses, except those businesses falling within item B above, which use or store hazardous materials as defined in the Uniform Fire Code, and which in the opinion of the Fire Prevention Officer represent a substantial hazard in the event of an emergency situation and/or in the manner of their storage, use, creation or disposal. The improved parcel base rate for each business unit on that parcel plus \$0.10 per square foot to a maximum of \$600 per business.

D - Motels, Hotels or Inns:

The improved parcel base rate for each business unit on that parcel plus \$0.05 per square foot of the business which is not a portion of a rentable unit plus \$20 for each rentable unit on that parcel with no maximum.

E - All other businesses:

The improved parcel base rate for each business unit on that parcel plus \$0.05 per square foot to a maximum of \$600 per business.

DEFINITION OF BUSINESS: For the purposes of this section a commercial business shall NOT include a farm or agricultural business or a business conducted in an individual's residence, unless, it falls within item **C** above. "

Section XI. Pursuant to the requirements of the laws of the State of California relating to district elections, there shall be, and there is hereby called and ordered held in the Newcastle Fire Protection District, County of Placer, State of California, on Tuesday, November 2, 2004, a vote by the qualified voters of the District at an election for the purpose of approving this Ordinance to authorize the District to implement the provisions of this Special Tax as set forth above.

Section XII. At the election there shall be submitted to the qualified voters residing within the boundaries of the district the following proposition:

Shall Measure "R" which authorizes the Newcastle Fire Protection District to amend the special tax as it applies to commercial business only be approved.

Section XIII. In all particulars not recited in this Ordinance, said election shall be held and conducted as provided for by law for the holding of district elections within the District.

Section XV. This Measure shall be effective upon publication pursuant to Section XV and approval by the voters of the District and shall take effect for the SPECIAL TAX rate which is submitted by the District to Placer County in the year 2005.

Section XVI. If any section, subsection, sentence, phrase or clause of this Measure is for any reason held to be invalid, such decision shall not effect the validity of the remaining portions of this Measure. The people of the Newcastle Fire Protection District hereby declare that they would have adopted this Measure and each section, subsection, sentence, phrase or clause thereof regardless of the fact that any one or more sections, subsections, sentences, phrases or clauses be declared invalid.

Passed and adopted this 25th day of June, 2004 by the following roll call vote

Anderson	ABSENT
Fawx	AYE
Stenzel	AYE
Drake	AYE
Calkins	ABSENT

William Fawx, Vice Chairman

ATTEST: Sharon Vega, Secretary